

Internal Revenue Service

Department of the Treasury
Washington, D.C. 20224

Date: AUG 16 1983

Employer Identification Number:

Form:

1120
Tax Years:

All Years
Person to Contact:

Telephone Number:

Refer Reply to:

Dear Applicant:

This is our final adverse ruling as to your exempt status under section 501(c)(3) of the Internal Revenue Code.

The ruling is made for the following reason(s):

You are not operated exclusively for exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, and you are operated, in part, for the private benefit of artists and dealers. Also, you are operated in furtherance of substantial nonexempt commercial, and social and entertainment purposes. Therefore, you do not qualify for exemption from federal income tax under section 501(c)(3) of the Code.

Contributions to your organization are not deductible under Code section 170.

You are required to file Federal income tax returns on the above form. Based on the financial information you furnished, it appears that returns should be filed for the tax years shown above. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for those returns.

(over)

Letter 1633(NO) (4-82)

DEC 02 1983

Re: [REDACTED]

REVIEW STAFF

EPA/EO DIVISION

If you decide to contest this ruling under the declaratory judgment provisions of Code section 7428, you must initiate a suit in the United States Tax Court, the United States Claims Court, or the United States District Court for the District of Columbia, before the 91st day after the date this ruling is mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due will not be delayed because a judgment suit has been filed under section 7428.

In accordance with Code section 6104(c), the appropriate State officials will be notified of this ruling.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

(Signed) [REDACTED]

[REDACTED]
Chief Exempt Organizations
Technical Branch

cc: [REDACTED]

cc: [REDACTED]

cc: [REDACTED]

[REDACTED]